



# SPECIAL REVENUE FUNDS

## GENERAL GOVERNMENT GROUP

- Retirement Fund - to account for the revenues restricted to providing disability and pension benefits under Social Security and the State of Illinois Municipal Retirement Fund for County employees.
- Public Building Administration Fund - to account for revenues and expenditures restricted for the administration of the Public Building Commission. Financing is provided by rental charges.
- Public Building Maintenance Fund - to account for the revenues restricted for the renewal and replacement of County buildings.
- Public Building Commission Lease Fund - to account for revenues restricted to the administration of the Public Building Commission and the associated lease agreement. Financing is provided by an annual property tax levy.
- Micrographics Fund - to account for revenues restricted for the computerization of the Recorder's Office. Financing is provided by a filing fee assessed in the Recorder's Office for each document filed.
- Tax Sale Automation Fund - to account for revenues restricted to expenditures associated with the computerization of the property tax sale process for delinquent taxes. Financing is provided by a special fee assessed with each delinquent property tax payment sold at the annual tax sale conducted by the County Clerk and the County Treasurer.
- History Room Fund - to account for revenues restricted, committed or assigned to providing for the preservation and retrieval of historical documents relating to the County. Financing is provided through donations and general revenues.
- Data Fiber Optic Network Fund – to account for revenues restricted to the maintenance and operation of the DeKalb County fiber-optic cable network. Financing is provided by participation fees from users.
- FEMA Evergreen Village Fund - to account for revenues and expenditures associated with the acquisition and demolition of the Evergreen Village mobile home park. Funding is provided entirely by Federal and State grants.

## PUBLIC SAFETY GROUP

- Child Support Fund - to account for revenues restricted to the child support function administered by the Circuit Clerk. Financing is provided by an annual fee assessed to each payer of child support.
- Law Library Fund - to account for revenues restricted to providing a library for the judges and attorneys in DeKalb County. Financing is provided by a filing fee assessed on legal documents filed with the Circuit Clerk.



## **SPECIAL REVENUE FUNDS (CONTINUED)**

### **PUBLIC SAFETY GROUP (CONTINUED)**

- **Court Automation Fund** - to account for revenues restricted to the computerization of court related offices. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.
- **Drug Prosecution Fund** - to account for revenues restricted to the handling of drug related cases within the State's Attorney's Office. Financing is provided by forfeitures from defendants prosecuted by the State's Attorney.
- **Documentation Storage Fund** - to account for revenues restricted to the storage and retrieval of records that are the responsibility of the Courts. Financing is provided by a special fee assessed with the filing of legal documents in the Circuit Clerk's Office.
- **Court Security Fund** - to account for revenues restricted to providing security at the County Courthouse. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's Office.
- **Circuit Clerk Operations and Administration Fund** - to account for revenues restricted to managing the Circuit Clerk's office. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's office.
- **Circuit Clerk Electronic Citation Fund** - to account for revenues restricted to performing the duties required by the office for establishing and maintaining electronic citations. Financing is provided by a special fee assessed on court cases filed in the Circuit Clerk's office.
- **Drug Court Fund** - to account for revenues and expenditures restricted for programs and management of the drug court. Financing is provided by a Drug Court Fee that is paid by defendants on a judgment of guilty or a grant of supervision under the Unified Code of Corrections.
- **Probation Fund** - to account for revenues restricted to managing the County's probation services. Financing is provided when the Court assesses a fee on a probationer.
- **Law Enforcement Projects Fund** - to account for revenues restricted to certain public safety programs in the Sheriff's Department. Financing is provided from DUI fines, forfeits, and other Sheriff specific grants, including grants written and received by the Narcotics Task Force and the Major Crime Task Force.
- **Children's Waiting Room Fund** - to account for revenues restricted to the Children's Waiting Room located in the DeKalb County Courthouse. Financing is provided by a special fee associated with the filing of legal documents in the Circuit Clerk's Office.



## **SPECIAL REVENUE FUNDS (CONTINUED)**

### **HIGHWAYS AND STREETS GROUP**

- Highway Fund - to account for property taxes and intergovernmental revenues restricted to the administration, building, and maintenance of County roads.
- Engineering Fund - to account for revenues restricted to providing engineering services for the County's and Township's roads and bridges. Financing is provided by a fee assessed for engineering services.
- Aid to Bridges Fund - to account for revenues restricted to the building and maintenance of bridges in DeKalb County. Financing is provided by an annual property tax levy, state aid, and contributions from the townships.
- County Motor Fuel Tax Fund - to account for the activities involved with the maintenance and construction of roads in DeKalb County. Financing is provided by the County's share of State gasoline taxes which are restricted for this purpose by the State.
- Federal Highway Matching Tax Fund - to account for activities associated with highway construction projects. Financing is provided by an annual property tax levy restricted for this purpose which must be matched by County, State, or Federal monies in order to be utilized.

### **HEALTH AND WELFARE GROUP**

- Health Fund - to account for revenues restricted to providing public health services to the Citizens of the County. Financing is provided by an annual property tax levy and Federal and State aid.
- Financial Aid Fund - to account for revenues restricted to the Community Services Department which helps start new businesses in the County. Funding is provided entirely by Federal and State grants.
- Community Services Fund - to account for revenues restricted to the Community Services Department which provides various types of assistance to low income citizens. Funding is provided entirely by State and Federal grants.
- Senior Services Fund - to account for revenues from a specific tax levy restricted for providing Senior Services in the County.
- Veteran's Assistance Fund - to account for revenues and expenditures associated with providing low-income veterans in DeKalb County with various types of assistance. Funding is provided by a specific tax levy restricted to helping veterans.

**DEKALB COUNTY, ILLINOIS**  
**COMBINING BALANCE SHEET**  
**NONMAJOR SPECIAL REVENUE FUNDS**  
**ALL FUNDS**

December 31, 2013

	<b>*General Government Group</b>	<b>*Public Safety Group</b>	<b>*Highways and Streets Group</b>	<b>*Health and Welfare Group</b>	<b>Totals</b>
<b>ASSETS</b>					
Cash and investments	\$ 5,435,344	\$ 2,427,808	\$ 14,391,389	\$ 2,924,744	\$ 25,179,285
Receivables					
Property taxes	775,000	-	3,425,000	1,345,000	5,545,000
Accounts	260,090	88,697	265,505	155,297	769,589
Accrued interest	2,879	1,666	11,197	773	16,515
Other	-	-	-	32,069	32,069
Prepaid items	30	44,050	32,792	45,647	122,519
Due from other funds	-	-	-	1,000	1,000
Due from other governments	-	-	-	435,449	435,449
Restricted assets					
Cash and investments	80,383	-	-	-	80,383
<b>TOTAL ASSETS</b>	<b>\$ 6,553,726</b>	<b>\$ 2,562,221</b>	<b>\$ 18,125,883</b>	<b>\$ 4,939,979</b>	<b>\$ 32,181,809</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 26,727	\$ 39,071	\$ 585,495	\$ 78,950	\$ 730,243
Accrued payroll	299	33,126	78,871	101,858	214,154
Unearned revenue	28,974	65,199	-	109,927	204,100
Due to other funds	100,000	1,500	-	-	101,500
Advance from other funds	363,512	-	-	-	363,512
Total liabilities	519,512	138,896	664,366	290,735	1,613,509
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable property taxes	775,000	-	3,425,000	1,345,000	5,545,000
Total deferred inflows of resources	775,000	-	3,425,000	1,345,000	5,545,000
Total liabilities and deferred inflows of resources	1,294,512	138,896	4,089,366	1,635,735	7,158,509
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	30	44,050	32,792	45,647	122,519
Restricted for debt service	80,383	-	-	-	80,383
Restricted for retirement	707,182	-	-	-	707,182
Restricted for public buildings	3,847,634	-	-	-	3,847,634
Restricted for specific purpose	826,605	-	-	-	826,605
Restricted for public safety	-	2,379,275	-	-	2,379,275
Restricted for highways and streets	-	-	14,003,725	-	14,003,725
Restricted for health and welfare	-	-	-	3,258,597	3,258,597
Unrestricted					
Unassigned	(202,620)	-	-	-	(202,620)
Total fund balances	5,259,214	2,423,325	14,036,517	3,304,244	25,023,300
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 6,553,726</b>	<b>\$ 2,562,221</b>	<b>\$ 18,125,883</b>	<b>\$ 4,939,979</b>	<b>\$ 32,181,809</b>

\* Aggregates - See the following pages.

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 GENERAL GOVERNMENT GROUP

December 31, 2013

	<b>Retirement</b>	<b>Public Building Administration</b>	<b>Public Building Maintenance</b>
<b>ASSETS</b>			
Cash and investments	\$ 704,303	\$ 10,156	\$ 3,840,430
Receivables			
Property taxes	-	-	-
Accounts	-	-	-
Accrued interest	2,879	-	-
Prepaid items	-	-	-
Restricted assets			
Cash and investments	-	-	80,383
	<b>\$ 707,182</b>	<b>\$ 10,156</b>	<b>\$ 3,920,813</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>			
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 2,369	\$ 583
Accrued payroll	-	-	-
Unearned revenue	-	-	-
Due to other funds	-	-	-
Advances from other funds	-	-	-
	-	2,369	583
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable property taxes	-	-	-
	-	-	-
<b>FUND BALANCES</b>			
Nonspendable - prepaid items	-	-	-
Restricted for debt service	-	-	80,383
Restricted for retirement	707,182	-	-
Restricted for public buildings	-	7,787	3,839,847
Restricted for specific purposes	-	-	-
Unrestricted			
Unassigned	-	-	-
	707,182	7,787	3,920,230
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 707,182</b>	<b>\$ 10,156</b>	<b>\$ 3,920,813</b>

<b>Public Building Commission Lease</b>	<b>Micrographics</b>	<b>Tax Sale Automation</b>	<b>History Room</b>	<b>Data Fiber Optic Network</b>	<b>FEMA Grant Evergreen Village</b>	<b>Totals</b>
\$ 131,026	\$ 110,731	\$ 140,788	\$ 29,168	\$ 372,666	\$ 96,076	\$ 5,435,344
775,000	-	-	-	-	-	775,000
29,866	831	-	-	225,093	4,300	260,090
-	-	-	-	-	-	2,879
-	-	-	30	-	-	30
-	-	-	-	-	-	80,383
<b>\$ 935,892</b>	<b>\$ 111,562</b>	<b>\$ 140,788</b>	<b>\$ 29,198</b>	<b>\$ 597,759</b>	<b>\$ 100,376</b>	<b>\$ 6,553,726</b>
\$ -	\$ 16,779	\$ 590	\$ 699	\$ 5,331	\$ 376	\$ 26,727
-	-	-	299	-	-	299
-	-	-	-	28,974	-	28,974
-	-	-	-	-	100,000	100,000
363,512	-	-	-	-	-	363,512
363,512	16,779	590	998	34,305	100,376	519,512
775,000	-	-	-	-	-	775,000
775,000	-	-	-	-	-	775,000
1,138,512	16,779	590	998	34,305	100,376	1,294,512
-	-	-	30	-	-	30
-	-	-	-	-	-	80,383
-	-	-	-	-	-	707,182
-	-	-	-	-	-	3,847,634
-	94,783	140,198	28,170	563,454	-	826,605
(202,620)	-	-	-	-	-	(202,620)
(202,620)	94,783	140,198	28,200	563,454	-	5,259,214
<b>\$ 935,892</b>	<b>\$ 111,562</b>	<b>\$ 140,788</b>	<b>\$ 29,198</b>	<b>\$ 597,759</b>	<b>\$ 100,376</b>	<b>\$ 6,553,726</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**  
 COMBINING BALANCE SHEET  
 NONMAJOR SPECIAL REVENUE FUNDS  
 PUBLIC SAFETY GROUP

December 31, 2013

	<b>Child Support</b>	<b>Law Library</b>	<b>Court Automation</b>	<b>Drug Prosecution</b>	<b>Documentation Storage</b>
<b>ASSETS</b>					
Cash and investments	\$ 24,743	\$ 61,184	\$ 410,038	\$ 6,227	\$ 538,292
Receivables					
Accounts	1,431	3,290	16,651	-	16,281
Interest	-	-	1,475	-	-
Prepaid items	-	-	32,707	-	1,800
<b>TOTAL ASSETS</b>	<b>\$ 26,174</b>	<b>\$ 64,474</b>	<b>\$ 460,871</b>	<b>\$ 6,227</b>	<b>\$ 556,373</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Accounts payable	\$ 15	\$ 14,015	\$ 2,231	\$ 113	\$ 439
Accrued payroll	-	-	12,558	-	3,753
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	15	14,015	14,789	113	4,192
<b>FUND BALANCES</b>					
Nonspendable - prepaid items	-	-	32,707	-	1,800
Restricted for public safety	26,159	50,459	413,375	6,114	550,381
Unrestricted					
Unassigned	-	-	-	-	-
Total fund balances	26,159	50,459	446,082	6,114	552,181
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 26,174</b>	<b>\$ 64,474</b>	<b>\$ 460,871</b>	<b>\$ 6,227</b>	<b>\$ 556,373</b>

<b>Court Security</b>	<b>Circuit Clerk Operations and Administration</b>	<b>Circuit Clerk Electronic Citation</b>	<b>Drug Court</b>	<b>Probation</b>	<b>Law Enforcement Projects</b>	<b>Children's Waiting Room</b>	<b>Totals</b>
\$ 21	\$ 122,119	\$ 38,584	\$ 217,948	\$ 430,210	\$ 578,305	\$ 137	\$ 2,427,808
24,107	214	1,245	10,886	12,513	429	1,650	88,697
-	-	-	-	191	-	-	1,666
4,319	-	-	2,376	-	2,848	-	44,050
<b>\$ 28,447</b>	<b>\$ 122,333</b>	<b>\$ 39,829</b>	<b>\$ 231,210</b>	<b>\$ 442,914</b>	<b>\$ 581,582</b>	<b>\$ 1,787</b>	<b>\$ 2,562,221</b>
\$ -	\$ -	\$ -	\$ 7,512	\$ 9,996	\$ 4,750	\$ -	\$ 39,071
12,538	-	-	4,277	-	-	-	33,126
-	-	-	-	-	65,199	-	65,199
-	-	-	-	-	-	1,500	1,500
12,538	-	-	11,789	9,996	69,949	1,500	138,896
4,319	-	-	2,376	-	2,848	-	44,050
11,590	122,333	39,829	217,045	432,918	508,785	287	2,379,275
-	-	-	-	-	-	-	-
15,909	122,333	39,829	219,421	432,918	511,633	287	2,423,325
<b>\$ 28,447</b>	<b>\$ 122,333</b>	<b>\$ 39,829</b>	<b>\$ 231,210</b>	<b>\$ 442,914</b>	<b>\$ 581,582</b>	<b>\$ 1,787</b>	<b>\$ 2,562,221</b>

(See independent audit's report.)

DEKALB COUNTY, ILLINOIS

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAYS AND STREETS GROUP

December 31, 2013

	Highway	Engineering	Aid to Bridges	County Motor Fuel Tax	Federal Highway Matching Tax	Totals
<b>ASSETS</b>						
Cash and investments	\$ 3,890,752	\$ 306,672	\$ 3,691,798	\$ 3,616,087	\$ 2,886,080	\$ 14,391,389
Receivables						
Property taxes	1,725,000	-	850,000	-	850,000	3,425,000
Accounts	24,939	108,334	-	132,232	-	265,505
Accrued interest	1,006	-	2,544	3,026	4,621	11,197
Prepaid items	30,268	787	1,737	-	-	32,792
<b>TOTAL ASSETS</b>	<b>\$ 5,671,965</b>	<b>\$ 415,793</b>	<b>\$ 4,546,079</b>	<b>\$ 3,751,345</b>	<b>\$ 3,740,701</b>	<b>\$ 18,125,883</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 88,714	\$ 50	\$ 62,920	\$ 168,981	\$ 264,830	\$ 585,495
Accrued payroll	66,073	4,108	2,834	5,856	-	78,871
Total liabilities	154,787	4,158	65,754	174,837	264,830	664,366
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable property taxes	1,725,000	-	850,000	-	850,000	3,425,000
Total deferred inflows of resources	1,725,000	-	850,000	-	850,000	3,425,000
Total liabilities and deferred inflows of resources	1,879,787	4,158	915,754	174,837	1,114,830	4,089,366
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	30,268	787	1,737	-	-	32,792
Restricted for highways and streets	3,761,910	410,848	3,628,588	3,576,508	2,625,871	14,003,725
Total fund balances	3,792,178	411,635	3,630,325	3,576,508	2,625,871	14,036,517
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 5,671,965</b>	<b>\$ 415,793</b>	<b>\$ 4,546,079</b>	<b>\$ 3,751,345</b>	<b>\$ 3,740,701</b>	<b>\$ 18,125,883</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING BALANCE SHEET  
NONMAJOR SPECIAL REVENUE FUNDS  
HEALTH AND WELFARE GROUP

December 31, 2013

	<b>Health</b>	<b>Financial Aid</b>	<b>Community Services</b>	<b>Senior Services</b>	<b>Veteran's Assistance</b>	<b>Totals</b>
<b>ASSETS</b>						
Cash and investments	\$ 1,979,474	\$ 22,306	\$ 49,418	\$ 328,319	\$ 545,227	\$ 2,924,744
Receivables						
Property taxes	400,000	-	-	430,000	515,000	1,345,000
Accounts	155,184	-	113	-	-	155,297
Accrued interest	219	-	-	-	554	773
Other	-	32,069	-	-	-	32,069
Prepaid items	39,562	-	1,459	-	4,626	45,647
Due from other funds	1,000	-	-	-	-	1,000
Due from other governments	393,833	-	41,616	-	-	435,449
<b>TOTAL ASSETS</b>	<b>\$ 2,969,272</b>	<b>\$ 54,375</b>	<b>\$ 92,606</b>	<b>\$ 758,319</b>	<b>\$ 1,065,407</b>	<b>\$ 4,939,979</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ 33,548	\$ -	\$ 910	\$ 41,592	\$ 2,900	\$ 78,950
Accrued payroll	88,739	-	6,512	-	6,607	101,858
Unearned revenue	77,858	32,069	-	-	-	109,927
Total liabilities	200,145	32,069	7,422	41,592	9,507	290,735
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable property taxes	400,000	-	-	430,000	515,000	1,345,000
Total deferred inflows of resources	400,000	-	-	430,000	515,000	1,345,000
Total liabilities and deferred inflows of resources	600,145	32,069	7,422	471,592	524,507	1,635,735
<b>FUND BALANCES</b>						
Nonspendable - prepaid items	39,562	-	1,459	-	4,626	45,647
Restricted for health and welfare	2,329,565	22,306	83,725	286,727	536,274	3,258,597
Total fund balances	2,369,127	22,306	85,184	286,727	540,900	3,304,244
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 2,969,272</b>	<b>\$ 54,375</b>	<b>\$ 92,606</b>	<b>\$ 758,319</b>	<b>\$ 1,065,407</b>	<b>\$ 4,939,979</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
ALL FUNDS

For the Year Ended December 31, 2013

	<b>*General Government Group</b>	<b>*Public Safety Group</b>	<b>*Highways and Streets Group</b>	<b>*Health and Welfare Group</b>	<b>Totals</b>
<b>REVENUES</b>					
Taxes	\$ 749,711	\$ -	\$ 3,545,610	\$ 1,418,365	\$ 5,713,686
Licenses and permits	-	-	-	473,358	473,358
Intergovernmental	163,241	67,301	3,003,554	2,192,388	5,426,484
Charges for services	1,140,981	1,135,809	4,754	256,292	2,537,836
Fines and forfeits	-	141,175	-	-	141,175
Investment income	7,319	5,999	32,529	5,259	51,106
Miscellaneous	98,184	8,085	502,900	40,688	649,857
<b>Total revenues</b>	<b>2,159,436</b>	<b>1,358,369</b>	<b>7,089,347</b>	<b>4,386,350</b>	<b>14,993,502</b>
<b>EXPENDITURES</b>					
Current					
General government	1,114,648	-	-	-	1,114,648
Public safety	142,692	1,546,671	-	-	1,689,363
Highways and streets	75,930	-	5,669,385	-	5,745,315
Health and welfare	12,458	-	-	4,600,545	4,613,003
Debt service					
Principal	205,000	-	-	-	205,000
Interest and fiscal charges	35,428	-	-	-	35,428
<b>Total expenditures</b>	<b>1,586,156</b>	<b>1,546,671</b>	<b>5,669,385</b>	<b>4,600,545</b>	<b>13,402,757</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>573,280</b>	<b>(188,302)</b>	<b>1,419,962</b>	<b>(214,195)</b>	<b>1,590,745</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Sale of capital assets	-	-	3,650	-	3,650
Transfers in	212,451	145,797	444,960	403,000	1,206,208
Transfers (out)	(30,000)	(59,000)	(449,960)	(39,000)	(577,960)
<b>Total other financing sources (uses)</b>	<b>182,451</b>	<b>86,797</b>	<b>(1,350)</b>	<b>364,000</b>	<b>631,898</b>
<b>SPECIAL ITEM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268,000</b>	<b>268,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>755,731</b>	<b>(101,505)</b>	<b>1,418,612</b>	<b>417,805</b>	<b>2,490,643</b>
<b>FUND BALANCES, JANUARY 1, 2013</b>	<b>4,503,483</b>	<b>2,524,830</b>	<b>12,617,905</b>	<b>2,886,439</b>	<b>22,532,657</b>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<b>\$ 5,259,214</b>	<b>\$ 2,423,325</b>	<b>\$ 14,036,517</b>	<b>\$ 3,304,244</b>	<b>\$ 25,023,300</b>

\* Aggregate - See the following pages.

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
GENERAL GOVERNMENT GROUP

For the Year Ended December 31, 2013

	<b>Public Retirement</b>	<b>Public Building Administration</b>	<b>Public Building Maintenance</b>
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Intergovernmental	-	-	-
Charges for services	-	25,000	500,000
Investment income	3,240	-	2,835
Miscellaneous	-	7,877	6,250
<b>Total revenues</b>	<b>3,240</b>	<b>32,877</b>	<b>509,085</b>
<b>EXPENDITURES</b>			
Current			
General government			
Salaries and benefits	50,142	26,896	-
Capital improvements	-	-	-
Commodities and services	-	8,510	136,393
Supplies and materials	-	438	-
Public safety			
Salaries and benefits	142,692	-	-
Health and welfare			
Salaries and benefits	75,930	-	-
Highways and streets			
Salaries and benefits	12,458	-	-
Debt service			
Principal	-	-	-
Interest and fiscal charges	-	-	-
<b>Total expenditures</b>	<b>281,222</b>	<b>35,844</b>	<b>136,393</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(277,982)</b>	<b>(2,967)</b>	<b>372,692</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	-	10,000	75,643
Transfers (out)	-	-	(10,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>10,000</b>	<b>65,643</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>(277,982)</b>	<b>7,033</b>	<b>438,335</b>
<b>FUND BALANCES (DEFICIT), JANUARY 1, 2013</b>	<b>985,164</b>	<b>754</b>	<b>3,481,895</b>
<b>FUND BALANCES (DEFICIT), DECEMBER 31, 2013</b>	<b>\$ 707,182</b>	<b>\$ 7,787</b>	<b>\$ 3,920,230</b>

<b>Public Building Commission Lease</b>	<b>Micrographics</b>	<b>Tax Sale Automation</b>	<b>History Room</b>	<b>Data Fiber Optic Network</b>	<b>FEMA Grant Evergreen Village</b>	<b>Totals</b>
\$ 749,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 749,711
100,415	16,282	-	-	-	46,544	163,241
-	192,368	26,494	-	397,119	-	1,140,981
551	39	293	70	211	80	7,319
52,500	28,231	-	3,326	-	-	98,184
903,177	236,920	26,787	3,396	397,330	46,624	2,159,436
-	43,278	-	7,388	-	-	127,704
-	30,432	7,898	-	5,726	-	44,056
566,893	119,380	-	709	48,143	46,611	926,639
-	12,738	-	3,060	-	13	16,249
-	-	-	-	-	-	142,692
-	-	-	-	-	-	75,930
-	-	-	-	-	-	12,458
205,000	-	-	-	-	-	205,000
35,428	-	-	-	-	-	35,428
807,321	205,828	7,898	11,157	53,869	46,624	1,586,156
95,856	31,092	18,889	(7,761)	343,461	-	573,280
-	-	-	12,000	114,808	-	212,451
-	(10,000)	-	-	(10,000)	-	(30,000)
-	(10,000)	-	12,000	104,808	-	182,451
95,856	21,092	18,889	4,239	448,269	-	755,731
(298,476)	73,691	121,309	23,961	115,185	-	4,503,483
\$ (202,620)	\$ 94,783	\$ 140,198	\$ 28,200	\$ 563,454	\$ -	\$ 5,259,214

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
PUBLIC SAFETY GROUP

For the Year Ended December 31, 2013

	<b>Child Support</b>	<b>Law Library</b>	<b>Court Automation</b>	<b>Drug Prosecution</b>	<b>Documentation Storage</b>
<b>REVENUES</b>					
Intergovernmental	\$ 18,516	\$ -	\$ -	\$ -	\$ -
Charges for services	15,659	39,930	214,812	1,600	202,064
Fines and forfeits	-	-	-	-	-
Investment income	54	176	1,872	15	988
Miscellaneous	-	-	-	-	-
Total revenues	<u>34,229</u>	<u>40,106</u>	<u>216,684</u>	<u>1,615</u>	<u>203,052</u>
<b>EXPENDITURES</b>					
Public safety					
Salaries and benefits	50,220	-	250,381	-	89,385
Capital improvements	-	-	28,325	-	23,283
Commodities and services	3,480	4,800	75,314	939	7,368
Supplies and materials	-	92,053	1,141	81	17,699
Total expenditures	<u>53,700</u>	<u>96,853</u>	<u>355,161</u>	<u>1,020</u>	<u>137,735</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(19,471)</u>	<u>(56,747)</u>	<u>(138,477)</u>	<u>595</u>	<u>65,317</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	-	-	-	-	-
Transfers (out)	-	-	(5,000)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	<u>(19,471)</u>	<u>(56,747)</u>	<u>(143,477)</u>	<u>595</u>	<u>65,317</u>
FUND BALANCES, JANUARY 1, 2013	<u>45,630</u>	<u>107,206</u>	<u>589,559</u>	<u>5,519</u>	<u>486,864</u>
<b>FUND BALANCES (DEFICIT), DECEMBER 31, 2013</b>	<u>\$ 26,159</u>	<u>\$ 50,459</u>	<u>\$ 446,082</u>	<u>\$ 6,114</u>	<u>\$ 552,181</u>

<b>Court Security</b>	<b>Circuit Clerk Operations and Administration</b>	<b>Circuit Clerk Electronic Citation</b>	<b>Drug Court</b>	<b>Probation</b>	<b>Law Enforcement Projects</b>	<b>Children's Waiting Room</b>	<b>Totals</b>
\$ -	\$ -	\$ -	\$ 2,673	\$ -	\$ 46,112	\$ -	\$ 67,301
303,978	40,454	16,353	135,382	165,577	-	-	1,135,809
-	-	-	-	-	121,120	20,055	141,175
-	154	7	532	883	1,310	8	5,999
-	-	-	-	113	7,972	-	8,085
303,978	40,608	16,360	138,587	166,573	176,514	20,063	1,358,369
424,659	-	-	125,251	2,095	-	-	941,991
565	-	-	1,463	21	25,915	-	79,572
10,472	16,877	-	74,044	128,167	41,782	36,000	399,243
228	-	-	3,527	11,136	-	-	125,865
435,924	16,877	-	204,285	141,419	67,697	36,000	1,546,671
(131,946)	23,731	16,360	(65,698)	25,154	108,817	(15,937)	(188,302)
77,500	-	-	54,297	-	-	14,000	145,797
-	-	-	-	(54,000)	-	-	(59,000)
77,500	-	-	54,297	(54,000)	-	14,000	86,797
(54,446)	23,731	16,360	(11,401)	(28,846)	108,817	(1,937)	(101,505)
70,355	98,602	23,469	230,822	461,764	402,816	2,224	2,524,830
\$ 15,909	\$ 122,333	\$ 39,829	\$ 219,421	\$ 432,918	\$ 511,633	\$ 287	\$ 2,423,325

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
HIGHWAYS AND STREETS GROUP

For the Year Ended December 31, 2013

	<b>Highway</b>	<b>Engineering</b>	<b>Aid to Bridges</b>	<b>County Motor Fuel Tax</b>	<b>Federal Highway Matching Tax</b>	<b>Totals</b>
<b>REVENUES</b>						
Taxes	\$ 1,834,755	\$ -	\$ 917,377	\$ -	\$ 793,478	\$ 3,545,610
Intergovernmental	394,066	111,792	322,566	2,004,924	170,206	3,003,554
Fines and forfeits	4,754	-	-	-	-	4,754
Investment income	9,402	99	7,129	8,300	7,599	32,529
Miscellaneous	-	2,900	500,000	-	-	502,900
Total revenues	<u>2,242,977</u>	<u>114,791</u>	<u>1,747,072</u>	<u>2,013,224</u>	<u>971,283</u>	<u>7,089,347</u>
<b>EXPENDITURES</b>						
Highways and streets						
Salaries and benefits	1,308,027	138,193	98,089	529,559	-	2,073,868
Capital improvements	243,367	10,032	427,241	542,031	753,667	1,976,338
Commodities and services	238,530	3,086	18,913	-	-	260,529
Supplies and materials	710,408	2,275	26	645,941	-	1,358,650
Total expenditures	<u>2,500,332</u>	<u>153,586</u>	<u>544,269</u>	<u>1,717,531</u>	<u>753,667</u>	<u>5,669,385</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(257,355)</u>	<u>(38,795)</u>	<u>1,202,803</u>	<u>295,693</u>	<u>217,616</u>	<u>1,419,962</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Sale of capital assets	3,650	-	-	-	-	3,650
Transfers in	330,314	114,646	-	-	-	444,960
Transfers (out)	(5,000)	-	-	(330,314)	(114,646)	(449,960)
Total other financing sources (uses)	<u>328,964</u>	<u>114,646</u>	<u>-</u>	<u>(330,314)</u>	<u>(114,646)</u>	<u>(1,350)</u>
NET CHANGE IN FUND BALANCES	71,609	75,851	1,202,803	(34,621)	102,970	1,418,612
FUND BALANCES, JANUARY 1, 2013	<u>3,720,569</u>	<u>335,784</u>	<u>2,427,522</u>	<u>3,611,129</u>	<u>2,522,901</u>	<u>12,617,905</u>
<b>FUND BALANCES, DECEMBER 31, 2013</b>	<u>\$ 3,792,178</u>	<u>\$ 411,635</u>	<u>\$ 3,630,325</u>	<u>\$ 3,576,508</u>	<u>\$ 2,625,871</u>	<u>\$ 14,036,517</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
HEALTH AND WELFARE GROUP

For the Year Ended December 31, 2013

	<b>Health</b>	<b>Financial Aid</b>	<b>Community Services</b>	<b>Senior Services</b>	<b>Veteran's Assistance</b>	<b>Totals</b>
<b>REVENUES</b>						
Taxes	\$ 421,579	\$ -	\$ -	\$ 446,319	\$ 550,467	\$ 1,418,365
Licenses and permits	473,358	-	-	-	-	473,358
Intergovernmental	1,907,707	4,175	280,506	-	-	2,192,388
Charges for services	256,292	-	-	-	-	256,292
Investment income	3,465	1,011	14	116	653	5,259
Miscellaneous	29,762	-	10,000	-	926	40,688
<b>Total revenues</b>	<b>3,092,163</b>	<b>5,186</b>	<b>290,520</b>	<b>446,435</b>	<b>552,046</b>	<b>4,386,350</b>
<b>EXPENDITURES</b>						
Health and welfare						
Salaries and benefits	2,880,994	-	189,512	-	245,976	3,316,482
Capital improvements	19,795	-	1,427	-	1,758	22,980
Commodities and services	298,300	-	72,022	497,817	179,427	1,047,566
Supplies and materials	205,562	-	3,095	-	4,860	213,517
<b>Total expenditures</b>	<b>3,404,651</b>	<b>-</b>	<b>266,056</b>	<b>497,817</b>	<b>432,021</b>	<b>4,600,545</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(312,488)</b>	<b>5,186</b>	<b>24,464</b>	<b>(51,382)</b>	<b>120,025</b>	<b>(214,195)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	396,000	-	7,000	-	-	403,000
Transfers (out)	(25,000)	-	(3,000)	(7,000)	(4,000)	(39,000)
<b>Total other financing sources (uses)</b>	<b>371,000</b>	<b>-</b>	<b>4,000</b>	<b>(7,000)</b>	<b>(4,000)</b>	<b>364,000</b>
<b>SPECIAL ITEM</b>	<b>268,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268,000</b>
<b>NET CHANGE IN FUND BALANCES</b>	<b>326,512</b>	<b>5,186</b>	<b>28,464</b>	<b>(58,382)</b>	<b>116,025</b>	<b>417,805</b>
<b>FUND BALANCES, JANUARY 1, 2013</b>	<b>2,042,615</b>	<b>17,120</b>	<b>56,720</b>	<b>345,109</b>	<b>424,875</b>	<b>2,886,439</b>
<b>FUND BALANCES (DEFICIT), DECEMBER 31, 2013</b>	<b>\$ 2,369,127</b>	<b>\$ 22,306</b>	<b>\$ 85,184</b>	<b>\$ 286,727</b>	<b>\$ 540,900</b>	<b>\$ 3,304,244</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
RETIREMENT FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Investment income	\$ 5,000	\$ 5,000	\$ 3,240
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>3,240</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits	54,870	54,870	50,142
Public safety			
Salaries and benefits	68,490	68,490	142,692
Health and welfare			
Salaries and benefits	154,200	154,200	75,930
Highways and streets			
Salaries and benefits	<u>22,440</u>	<u>22,440</u>	<u>12,458</u>
Total expenditures	<u>300,000</u>	<u>300,000</u>	<u>281,222</u>
NET CHANGE IN FUND BALANCE	<u>\$ (295,000)</u>	<u>\$ (295,000)</u>	(277,982)
FUND BALANCE, JANUARY 1, 2013			<u>985,164</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 707,182</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC BUILDING ADMINISTRATION FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services	\$ 25,000	\$ 25,000	\$ 25,000
Miscellaneous revenue	-	-	7,877
	<hr/>	<hr/>	<hr/>
Total revenues	25,000	25,000	32,877
<b>EXPENDITURES</b>			
Current			
General government			
Salaries and benefits			
Salaries	22,000	22,000	24,611
Social security	1,500	1,500	2,185
Illinois municipal retirement	2,200	2,200	-
Unemployment insurance	-	-	100
Workers' compensation	300	300	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	26,000	26,000	26,896
Commodities and services			
Travel	200	200	-
Maintenance	200	200	-
Telephone	500	500	585
Professional fees	6,500	6,500	7,650
Surety bonds	300	300	275
	<hr/>	<hr/>	<hr/>
Total commodities and services	7,700	7,700	8,510
Supplies			
Supplies	300	300	438
	<hr/>	<hr/>	<hr/>
Total supplies	300	300	438
	<hr/>	<hr/>	<hr/>
Total expenditures	34,000	34,000	35,844
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES			
	<hr/>	<hr/>	<hr/>
	(9,000)	(9,000)	(2,967)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	10,000	10,000	10,000
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	10,000	10,000	10,000
NET CHANGE IN FUND BALANCE			
	<hr/>	<hr/>	<hr/>
	\$ 1,000	\$ 1,000	7,033
FUND BALANCE, JANUARY 1, 2013			
			<hr/>
			754
<b>FUND BALANCE, DECEMBER 31, 2013</b>			
			<hr/>
			\$ 7,787

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC BUILDING MAINTENANCE FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Reimbursement from other governments	\$ 550,000	\$ 550,000	\$ 500,000
Investment income	11,000	11,000	2,835
Miscellaneous	-	-	6,250
Total revenues	<u>561,000</u>	<u>561,000</u>	<u>509,085</u>
<b>EXPENDITURES</b>			
General government			
Commodities and services			
Building maintenance	158,000	158,000	136,243
Other	-	-	150
Total expenditures	<u>158,000</u>	<u>158,000</u>	<u>136,393</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>403,000</u>	<u>403,000</u>	<u>372,692</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	40,000	40,000	75,643
Transfers (out)	(20,000)	(20,000)	(10,000)
Total other financing sources (uses)	<u>20,000</u>	<u>20,000</u>	<u>65,643</u>
NET CHANGE IN FUND BALANCE	<u>\$ 423,000</u>	<u>\$ 423,000</u>	438,335
FUND BALANCE, JANUARY 1, 2013			<u>3,481,895</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><b>\$ 3,920,230</b></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
PUBLIC BUILDING MAINTENANCE FUND BY SUBFUND

For the Year Ended December 31, 2013

	<b>Health Facilities</b>	<b>Lease Revenue</b>	<b>Eliminations</b>	<b>Totals</b>
<b>REVENUES</b>				
Charges for services				
Reimbursement from other governments	\$ -	\$ 500,000	\$ -	\$ 500,000
Investment income	58	2,777	-	2,835
Other miscellaneous	6,250	-	-	6,250
<b>Total revenues</b>	<b>6,308</b>	<b>502,777</b>	<b>-</b>	<b>509,085</b>
<b>EXPENDITURES</b>				
General government				
Commodities and services				
Building maintenance	-	129,993	6,250	136,243
Other	150	-	-	150
<b>Total expenditures</b>	<b>150</b>	<b>129,993</b>	<b>6,250</b>	<b>136,393</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>6,158</b>	<b>372,784</b>	<b>(6,250)</b>	<b>372,692</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	-	75,643	-	75,643
Transfers (out)	(6,250)	(10,000)	6,250	(10,000)
<b>Total other financing sources (uses)</b>	<b>(6,250)</b>	<b>65,643</b>	<b>6,250</b>	<b>65,643</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(92)</b>	<b>438,427</b>	<b>-</b>	<b>438,335</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>	<b>80,475</b>	<b>3,401,420</b>	<b>-</b>	<b>3,481,895</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>	<b>\$ 80,383</b>	<b>\$ 3,839,847</b>	<b>\$ -</b>	<b>\$ 3,920,230</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PUBLIC BUILDING COMMISSION LEASE FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 750,000	\$ 750,000	\$ 749,711
Intergovernmental			
City of DeKalb sales tax sharing	135,000	135,000	100,415
Investment income	1,000	1,000	551
Miscellaneous income			
Land rentals	53,000	53,000	52,500
	<hr/>	<hr/>	<hr/>
Total revenues	939,000	939,000	903,177
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Current			
General government			
Commodities and services			
Rent	-	-	31,893
Renewal and replacement program	500,000	500,000	500,000
Emergency services	35,000	35,000	35,000
Debt service			
Principal	-	-	205,000
Interest and fiscal charges	425,000	425,000	35,428
	<hr/>	<hr/>	<hr/>
Total expenditures	960,000	960,000	807,321
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (21,000)</u>	<u>\$ (21,000)</u>	95,856
FUND BALANCE (DEFICIT), JANUARY 1, 2013			<u>(298,476)</u>
<b>FUND BALANCE (DEFICIT), DECEMBER 31, 2013</b>			<u><b>\$ (202,620)</b></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
MICROGRAPHICS FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
State grant	\$ -	\$ -	\$ 16,282
Charges for services			
County Clerk computer fee	20,000	20,000	20,136
Recorder computer fee	60,000	60,000	70,714
Micro document copies	20,000	20,000	17,813
Microfilm contracts	35,000	35,000	38,024
Land records systems fee	-	-	45,681
Investment income	500	500	39
Miscellaneous	-	-	28,231
Total revenues	<u>135,500</u>	<u>135,500</u>	<u>236,920</u>
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	52,000	52,000	26,243
Part-time	2,000	2,000	-
Overtime	2,000	2,000	1,586
FICA	5,000	5,000	2,180
IMRF	6,000	6,000	3,039
Longevity pay	2,000	2,000	516
Health insurance	16,000	16,000	8,380
Life insurance	500	500	197
HSA benefit	-	-	960
Unemployment insurance	500	500	177
Total salaries and benefits	<u>86,000</u>	<u>86,000</u>	<u>43,278</u>
Capital improvements			
Computer equipment	1,500	2,500	2,506
Specialized equipment	-	28,000	27,926
Total capital improvements	<u>1,500</u>	<u>30,500</u>	<u>30,432</u>
Commodities and services			
School of instruction	2,500	2,500	834
Maintenance - equipment	5,000	67,000	94,978
Maintenance - software	20,000	20,000	3,660
Commercial services	10,000	10,000	6,162
Professional services	20,000	20,000	7,702
Data processing services	7,000	7,000	5,918
Employee wellness	1,000	1,000	126
Total commodities and services	<u>65,500</u>	<u>127,500</u>	<u>119,380</u>

(This schedule is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
MICROGRAPHICS FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>EXPENDITURES (Continued)</b>			
General government (Continued)			
Supplies and materials			
Supplies	\$ 5,000	\$ 5,000	\$ 12,738
Total expenditures	<u>158,000</u>	<u>249,000</u>	<u>205,828</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(22,500)</u>	<u>(113,500)</u>	<u>31,092</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (32,500)</u>	<u>\$ (123,500)</u>	21,092
FUND BALANCE, JANUARY 1, 2013			<u>73,691</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 94,783</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
TAX SALE AUTOMATION FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 20,000	\$ 20,000	\$ 26,494
Investment income	300	300	293
	<hr/>		
Total revenues	20,300	20,300	26,787
	<hr/>		
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Part time	2,000	2,000	-
	<hr/>		
Total salaries and benefits	2,000	2,000	-
	<hr/>		
Capital improvements			
Computer equipment	300	1,300	795
	<hr/>		
Total capital improvements	300	1,300	795
	<hr/>		
Commodities and services			
Travel	800	800	690
Public notices	600	600	-
Professional services	25,000	24,000	2,591
Commercial services	11,000	11,000	953
	<hr/>		
Total commodities and services	37,400	36,400	4,234
	<hr/>		
Supplies and materials			
Postage	2,800	2,800	2,869
	<hr/>		
Total supplies and materials	2,800	2,800	2,869
	<hr/>		
Total expenditures	42,500	42,500	7,898
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ (22,200)	\$ (22,200)	18,889
	<hr/>		
FUND BALANCE, JANUARY 1, 2013			121,309
	<hr/>		
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 140,198</b>
	<hr/>		

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HISTORY ROOM FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Investment income	\$ -	\$ -	\$ 70
Miscellaneous			
Donations	-	-	3,326
	<hr/>	<hr/>	<hr/>
Total revenues	-	-	3,396
<b>EXPENDITURES</b>			
General government			
Salaries and benefits			
Salaries	11,000	11,000	6,800
FICA	900	900	520
Unemployment insurance	100	100	68
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	12,000	12,000	7,388
Capital improvements			
Office furniture and equipment	500	500	-
Computer equipment	1,500	1,500	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	2,000	2,000	-
Commodities and services			
Memberships	-	-	320
Maintenance - equipment	600	600	284
Commercial service	1,000	1,000	105
	<hr/>	<hr/>	<hr/>
Total commodities and services	1,600	1,600	709
Supplies and materials			
Supplies	2,000	2,000	2,312
Postage	400	400	368
Books and subscriptions	-	-	380
	<hr/>	<hr/>	<hr/>
Total supplies and materials	2,400	2,400	3,060
Total expenditures	<hr/>	<hr/>	<hr/>
	18,000	18,000	11,157
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<hr/>	<hr/>	<hr/>
	(18,000)	(18,000)	(7,761)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General	12,000	12,000	12,000
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	12,000	12,000	12,000
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ (6,000)	\$ (6,000)	4,239
FUND BALANCE, JANUARY 1, 2013			<hr/>
			23,961
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/>
			\$ 28,200

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DATA FIBER OPTIC NETWORK FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services	\$ 170,000	\$ 170,000	\$ 397,119
Investment income	-	-	211
<b>Total revenues</b>	<b>170,000</b>	<b>170,000</b>	<b>397,330</b>
<b>EXPENDITURES</b>			
General government			
Capital improvements			
Network equipment	5,000	6,000	5,726
<b>Total capital improvements</b>	<b>5,000</b>	<b>6,000</b>	<b>5,726</b>
Commodities and services			
Meetings - host expenses	2,000	1,000	-
Memberships	1,000	1,000	-
Professional services	5,000	5,000	10,304
Commercial services	2,000	2,000	1,082
Fiber optic cable maintenance	160,000	160,000	28,757
Network communications	40,000	40,000	8,000
<b>Total commodities and services</b>	<b>210,000</b>	<b>209,000</b>	<b>48,143</b>
<b>Total expenditures</b>	<b>215,000</b>	<b>215,000</b>	<b>53,869</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(45,000)</b>	<b>(45,000)</b>	<b>343,461</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Special Projects	50,000	50,000	114,808
Transfers (out)			
General	(10,000)	(10,000)	(10,000)
<b>Total other financing sources (uses)</b>	<b>40,000</b>	<b>40,000</b>	<b>104,808</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (5,000)</b>	<b>\$ (5,000)</b>	<b>448,269</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>115,185</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 563,454</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FEMA GRANT EVERGREEN VILLAGE FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 1,200,000	\$ 1,200,000	\$ 16,229
State grants	300,000	300,000	30,315
Investment income	-	-	80
Total revenues	<u>1,500,000</u>	<u>1,500,000</u>	<u>46,624</u>
<b>EXPENDITURES</b>			
Health and welfare			
Commodities and services			
Mobile home purchase	-	-	1,390
Hazard mitigation	1,500,000	1,454,000	-
Public notices	-	1,000	910
Professional services	-	44,000	43,935
Demolition costs	-	500	376
Total commodities and services	<u>1,500,000</u>	<u>1,499,500</u>	<u>46,611</u>
Supplies and materials			
Supplies	-	500	13
Total supplies and materials	<u>-</u>	<u>500</u>	<u>13</u>
Total expenditures	<u>1,500,000</u>	<u>1,500,000</u>	<u>46,624</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-
FUND BALANCE, JANUARY 1, 2013			<u>-</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ -</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CHILD SUPPORT FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
State grant	\$ 13,000	\$ 13,000	\$ 18,516
Charges for services			
Financial services	20,000	20,000	15,659
Investment income	-	-	54
	<hr/>	<hr/>	<hr/>
Total revenues	33,000	33,000	34,229
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	21,000	26,000	26,358
Longevity pay	1,000	1,000	1,549
FICA	2,000	2,000	1,854
IMRF	2,000	2,000	3,088
Health benefits	19,000	19,000	17,116
Life insurance	500	500	155
Unemployment insurance	500	500	100
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	46,000	51,000	50,220
	<hr/>	<hr/>	<hr/>
Commodities and services			
Maintenance - equipment	4,100	4,100	3,480
Data processing	2,600	2,600	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	6,700	6,700	3,480
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Other	500	500	-
	<hr/>	<hr/>	<hr/>
Total supplies and materials	500	500	-
	<hr/>	<hr/>	<hr/>
Total expenditures	53,200	58,200	53,700
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (20,200)</u>	<u>\$ (25,200)</u>	(19,471)
FUND BALANCE, JANUARY 1, 2013			<hr/> 45,630
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 26,159</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW LIBRARY FUND**

For the Year Ended December 31, 2013

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	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services			
Law Library services	\$ 45,000	\$ 45,000	\$ 39,930
Investment income	-	-	176
	<hr/>	<hr/>	<hr/>
Total revenues	45,000	45,000	40,106
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Rent	5,000	5,000	4,800
	<hr/>	<hr/>	<hr/>
Total commodities and services	5,000	5,000	4,800
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	-	-	243
Periodicals and subscriptions	61,000	92,000	91,810
	<hr/>	<hr/>	<hr/>
Total supplies and materials	61,000	92,000	92,053
	<hr/>	<hr/>	<hr/>
Total expenditures	66,000	97,000	96,853
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (21,000)</u>	<u>\$ (52,000)</u>	(56,747)
FUND BALANCE, JANUARY 1, 2013			<hr/> 107,206
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/> <b>\$ 50,459</b> <hr/>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COURT AUTOMATION FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Computer filing fee	\$ 230,000	\$ 230,000	\$ 205,457
Supervision driver safety school	15,000	15,000	9,355
Investment income	2,000	2,000	1,872
Total revenues	<u>247,000</u>	<u>247,000</u>	<u>216,684</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	190,000	190,000	192,961
Overtime	3,000	3,000	41
Longevity pay	5,000	5,000	3,314
FICA	15,000	15,000	14,339
IMRF	21,000	21,000	20,444
Health benefits	30,000	30,000	12,732
Insurance buyout	-	-	5,600
Life insurance	500	500	494
Unemployment insurance	500	500	456
Total salaries and benefits	<u>265,000</u>	<u>265,000</u>	<u>250,381</u>
Capital improvements			
Office furniture and equipment	8,000	8,000	-
Computer equipment	75,000	75,000	28,325
Total capital improvements	<u>83,000</u>	<u>83,000</u>	<u>28,325</u>
Commodities and services			
Travel	2,000	2,000	2,820
Maintenance - software	50,000	50,000	34,443
Maintenance - equipment	25,000	25,000	36,194
Data processing services	25,000	25,000	1,857
Total commodities and services	<u>102,000</u>	<u>102,000</u>	<u>75,314</u>
Supplies and materials			
Supplies	-	-	1,141
Total supplies and materials	<u>-</u>	<u>-</u>	<u>1,141</u>
Total expenditures	<u>450,000</u>	<u>450,000</u>	<u>355,161</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(203,000)</u>	<u>(203,000)</u>	<u>(138,477)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Total other financing sources (uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (208,000)</u>	<u>\$ (208,000)</u>	<u>(143,477)</u>
FUND BALANCE, JANUARY 1, 2013			<u>589,559</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 446,082</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DRUG PROSECUTION FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Forfeits	\$ 2,500	\$ 2,500	\$ 1,600
Investment income	-	-	15
	<hr/>	<hr/>	<hr/>
Total revenues	2,500	2,500	1,615
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Schools of instruction	300	300	-
Travel	600	600	-
Telephone	-	-	47
Witness fees	400	400	-
Transcripts	1,200	1,200	892
	<hr/>	<hr/>	<hr/>
Total commodities and services	2,500	2,500	939
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	-	-	81
	<hr/>	<hr/>	<hr/>
Total supplies and materials	-	-	81
	<hr/>	<hr/>	<hr/>
Total expenditures	2,500	2,500	1,020
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	595
FUND BALANCE, JANUARY 1, 2013			<hr/> 5,519
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 6,114</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DOCUMENTATION STORAGE FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services			
Cost from fines	\$ 230,000	\$ 230,000	\$ 202,064
Investment income	1,000	1,000	988
	<hr/>	<hr/>	<hr/>
Total revenues	231,000	231,000	203,052
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	50,000	78,000	82,003
Longevity pay	1,000	1,000	211
FICA	4,000	4,000	6,368
IMRF	6,000	6,000	-
Unemployment insurance	1,000	1,000	803
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	62,000	90,000	89,385
	<hr/>	<hr/>	<hr/>
Capital improvements			
Computer equipment	50,000	36,000	23,283
Office furniture and equipment	25,000	11,000	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	75,000	47,000	23,283
	<hr/>	<hr/>	<hr/>
Commodities and services			
Maintenance - software	3,000	3,000	-
Telephone	5,000	5,000	243
Maintenance - equipment	3,000	3,000	1,186
Commercial services	3,000	3,000	1,300
Internet	3,000	3,000	4,639
Data processing	22,000	22,000	-
	<hr/>	<hr/>	<hr/>
Total commodities and services	39,000	39,000	7,368
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	16,000	16,000	17,699
	<hr/>	<hr/>	<hr/>
Total supplies and materials	16,000	16,000	17,699
	<hr/>	<hr/>	<hr/>
Total expenditures	192,000	192,000	137,735
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ 39,000</u>	<u>\$ 39,000</u>	65,317
FUND BALANCE, JANUARY 1, 2013			<hr/>
			486,864
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 552,181</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COURT SECURITY FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Charges for services			
Court security fee	\$ 350,000	\$ 350,000	\$ 303,978
Total revenues	<u>350,000</u>	<u>350,000</u>	<u>303,978</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	248,000	248,000	256,258
Part-time	34,000	34,000	11,295
Overtime	20,000	20,000	17,398
On call	-	-	400
Premium holiday	4,000	4,000	3,596
Supervisory differential	1,000	1,000	-
Training pay	1,000	1,000	697
Education pay	2,000	2,000	2,261
Longevity pay	4,000	4,000	175
FICA	26,000	26,000	20,914
IMRF	4,000	4,000	99
SLEP	66,000	66,000	55,045
Health benefits	33,000	33,000	55,282
Life insurance	1,000	1,000	590
Unemployment insurance	1,000	1,000	649
Total salaries and benefits	<u>445,000</u>	<u>445,000</u>	<u>424,659</u>
Capital improvements			
Other equipment	8,200	4,200	565
Total capital improvements	<u>8,200</u>	<u>4,200</u>	<u>565</u>
Commodities and services			
Maintenance - equipment	7,000	10,900	10,472
Total commodities and services	<u>7,000</u>	<u>10,900</u>	<u>10,472</u>
Supplies and materials			
Supplies	-	100	13
Clothing	500	500	215
Total supplies and materials	<u>500</u>	<u>600</u>	<u>228</u>
Total expenditures	<u>460,700</u>	<u>460,700</u>	<u>435,924</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(110,700)</u>	<u>(110,700)</u>	<u>(131,946)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	-	-	77,500
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>77,500</u>
NET CHANGE IN FUND BALANCE	<u>\$ (110,700)</u>	<u>\$ (110,700)</u>	(54,446)
FUND BALANCE, JANUARY 1, 2013			<u>70,355</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 15,909</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT CLERK OPERATIONS AND ADMINISTRATION FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Administrative fees	\$ 3,000	\$ 3,000	\$ 40,454
Investment income	-	-	154
	<hr/>		
Total revenues	3,000	3,000	40,608
	<hr/>		
<b>EXPENDITURES</b>			
Public safety			
Commodities and services			
Professional services	-	16,000	16,877
	<hr/>		
Total expenditures	-	16,000	16,877
	<hr/>		
NET CHANGE IN FUND BALANCE	<u>\$ 3,000</u>	<u>\$ (13,000)</u>	23,731
FUND BALANCE, JANUARY 1, 2013			<u>98,602</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><b>\$ 122,333</b></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CIRCUIT CLERK ELECTRONIC CITATION FUND**

For the Year Ended December 31, 2013

---

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Administrative fees	\$ 15,000	\$ 15,000	\$ 16,353
Investment income	-	-	7
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>16,360</u>
<b>EXPENDITURES</b>			
Public safety			
Supplies and materials			
Citation supplies	4,000	4,000	-
Total expenditures	<u>4,000</u>	<u>4,000</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 11,000</u>	<u>\$ 11,000</u>	16,360
<b>FUND BALANCE, JANUARY 1, 2013</b>			<u>23,469</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u>\$ 39,829</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
DRUG COURT FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Local agencies	\$ -	\$ -	\$ 1,673
Mentor court	-	-	1,000
Charges for services			
Drug court fees	120,000	120,000	112,273
Drug testing	10,000	10,000	23,109
Investment income	-	-	532
Total revenues	<u>130,000</u>	<u>130,000</u>	<u>138,587</u>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	113,900	113,900	95,041
FICA	9,000	9,000	6,843
IMRF	12,000	12,000	9,963
Longevity pay	1,000	1,000	569
Health insurance	28,000	25,000	11,645
Life insurance	500	500	331
Paid hours off contingency	-	-	153
HSA benefit	-	-	456
Unemployment insurance	500	500	250
Total salaries and benefits	<u>164,900</u>	<u>161,900</u>	<u>125,251</u>
Capital improvements			
Office furniture and small equipment	-	500	89
Computer equipment	-	1,500	1,374
Total capital improvements	<u>-</u>	<u>2,000</u>	<u>1,463</u>
Commodities and services			
School of instruction	2,000	2,000	1,900
Travel	5,000	5,000	553
Meetings - host expenditures	1,000	1,000	3,533
Memberships	1,500	1,500	1,748
Telephone	-	-	723
Professional services	14,500	14,500	12,421
Software acquisition	100	100	-
Participant expense	16,000	16,000	12,805
Contributions to agencies	15,000	16,000	25,149
Drug testing	15,000	15,000	12,665
Copies	1,500	1,500	1,306
Postage	1,500	1,500	1,241
Contribution to general	1,000	1,000	-
Total commodities and services	<u>74,100</u>	<u>75,100</u>	<u>74,044</u>

(This schedule is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
DRUG COURT FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>EXPENDITURES (Continued)</b>			
Public safety (Continued)			
Supplies and materials			
Supplies	\$ 4,000	\$ 4,000	\$ 3,527
Total supplies and materials	<u>4,000</u>	<u>4,000</u>	<u>3,527</u>
Total expenditures	<u>243,000</u>	<u>243,000</u>	<u>204,285</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(113,000)</u>	<u>(113,000)</u>	<u>(65,698)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Mental health	-	-	18,297
Probation	<u>36,000</u>	<u>36,000</u>	<u>36,000</u>
Total other financing sources (uses)	<u>36,000</u>	<u>36,000</u>	<u>54,297</u>
NET CHANGE IN FUND BALANCE	<u>\$ (77,000)</u>	<u>\$ (77,000)</u>	(11,401)
FUND BALANCE, JANUARY 1, 2013			<u>230,822</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 219,421</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
PROBATION FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Charges for services			
Probation fees	\$ 63,000	\$ 63,000	\$ 104,136
Juvenile safe house	2,000	2,000	6,948
Probation operation fees	-	-	51,352
Victim witness fines	1,000	1,000	1,954
Entitlement payments	-	-	179
Juvenile justice council	-	-	1,008
Investment income	2,000	2,000	883
Miscellaneous	-	-	113
<b>Total revenues</b>	<b>68,000</b>	<b>68,000</b>	<b>166,573</b>
<b>EXPENDITURES</b>			
Public safety			
Salaries and benefits			
Salaries	-	2,000	1,632
FICA	-	400	185
IMRF	-	500	254
Unemployment insurance	-	100	24
<b>Total salaries and benefits</b>	<b>-</b>	<b>3,000</b>	<b>2,095</b>
Capital improvements			
Computer equipment	-	100	21
Commodities and services			
Travel	4,000	4,000	4,016
Maintenance - vehicles	5,000	5,000	3,666
Maintenance - software	10,000	10,000	9,122
Training	7,000	7,000	6,699
Memberships	-	-	50
Professional services	42,000	42,000	41,408
Commercial services	2,000	2,000	2,875
Entitlement expenses	-	-	(2,857)
Drug testing	5,000	5,000	6,774
Juvenile safe house	50,000	50,000	8,144
Juvenile programming	43,000	43,000	43,962
Juvenile justice council	-	-	868
Contingency	9,000	5,900	3,440
<b>Total commodities and services</b>	<b>177,000</b>	<b>173,900</b>	<b>128,167</b>
Supplies and materials			
Supplies	5,000	5,000	4,752
Clothing	-	-	1,077
Fuel	7,000	7,000	5,307
<b>Total supplies and materials</b>	<b>12,000</b>	<b>12,000</b>	<b>11,136</b>
<b>Total expenditures</b>	<b>189,000</b>	<b>189,000</b>	<b>141,419</b>

(This schedule is continued on the following page.)

DEKALB COUNTY, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
PROBATION FUND

For the Year Ended December 31, 2013

---

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (121,000)	\$ (121,000)	\$ 25,154
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Asset replacement	(13,000)	(13,000)	(13,000)
Drug court	(36,000)	(36,000)	(36,000)
Total other financing sources (uses)	<u>(54,000)</u>	<u>(54,000)</u>	<u>(54,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (175,000)</u>	<u>\$ (175,000)</u>	(28,846)
FUND BALANCE, JANUARY 1, 2013			<u>461,764</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u>\$ 432,918</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
LAW ENFORCEMENT PROJECTS FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
SCAAP grant	\$ 20,000	\$ 20,000	\$ 16,482
Fines and forfeits			
Administrative fees	8,000	8,000	29,630
Forfeits	11,000	11,000	16,930
DUI fines	35,000	35,000	55,322
Narcotics task force	35,000	35,000	48,868
Investment income	-	-	1,310
Miscellaneous income			
Donations	5,800	5,800	7,750
DeKalb Community Foundation	200	200	222
Total revenues	<u>115,000</u>	<u>115,000</u>	<u>176,514</u>
<b>EXPENDITURES</b>			
Public safety			
Capital improvements			
Sheriff's Care Trac	1,000	1,000	695
Office equipment	15,500	15,500	4,929
Other equipment	24,100	24,100	20,291
Total capital improvements	<u>40,600</u>	<u>40,600</u>	<u>25,915</u>
Commodities and services			
Training	1,000	1,000	2,970
Maintenance - equipment	5,000	5,000	13,103
Maintenance - vehicles	9,500	9,500	-
Rent - equipment	6,500	6,500	-
Telephone	-	-	2,828
Restricted SCAAP	7,000	7,000	16,482
Citizen's academy	6,000	6,000	6,399
Total commodities and services	<u>35,000</u>	<u>35,000</u>	<u>41,782</u>
Total expenditures	<u>75,600</u>	<u>75,600</u>	<u>67,697</u>
NET CHANGE IN FUND BALANCE	<u>\$ 39,400</u>	<u>\$ 39,400</u>	108,817
FUND BALANCE, JANUARY 1, 2013			<u>402,816</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 511,633</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
CHILDREN'S WAITING ROOM FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Fines and forfeits			
Children's waiting room fee	\$ 22,000	\$ 22,000	\$ 20,055
Investment income	-	-	8
	<hr/>		
Total revenues	22,000	22,000	20,063
	<hr/>		
<b>EXPENDITURES</b>			
Public safety			
Commodities and services	22,000	36,000	36,000
Capital improvements	1,000	1,000	-
	<hr/>		
Total expenditures	23,000	37,000	36,000
	<hr/>		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,000)	(15,000)	(15,937)
	<hr/>		
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Opportunity	14,000	14,000	14,000
	<hr/>		
Total other financing sources (uses)	14,000	14,000	14,000
	<hr/>		
NET CHANGE IN FUND BALANCE	\$ 13,000	\$ (1,000)	(1,937)
	<hr/>		
FUND BALANCE, JANUARY 1, 2013			2,224
			<hr/>
			\$ 287
			<hr/>
<b>FUND BALANCE (DEFICIT), DECEMBER 31, 2013</b>			

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HIGHWAY FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 1,850,000	\$ 1,850,000	\$ 1,834,755
Intergovernmental			
Fuel reimbursement	225,000	225,000	302,921
Sale of fuel	5,500	5,500	6,179
Materials	5,000	5,000	19,182
Local agency maintenance	700	700	1,500
State aid	-	-	42,694
Federal grant	-	-	21,590
Fines and forfeits			
Oversize vehicle permits	3,500	3,500	4,754
Investment income	5,000	5,000	9,402
 Total revenues	 2,094,700	 2,094,700	 2,242,977
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	1,334,000	1,334,000	1,308,027
Capital improvements	350,000	350,000	243,367
Commodities and services	289,700	289,700	238,530
Supplies and materials	659,700	659,700	710,408
 Total expenditures	 2,633,400	 2,633,400	 2,500,332
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (538,700)	 (538,700)	 (257,355)
<b>OTHER FINANCING SOURCES (USES)</b>			
Sale of capital assets	-	-	3,650
Transfers in			
County motor fuel tax	400,000	400,000	330,314
Transfers (out)			
Asset replacement	(5,000)	(5,000)	(5,000)
Engineering	(50,000)	(50,000)	-
 Total other financing sources (uses)	 345,000	 345,000	 328,964
 NET CHANGE IN FUND BALANCE	 \$ (193,700)	 \$ (193,700)	 71,609
 FUND BALANCE, JANUARY 1, 2013			 3,720,569
 <b>FUND BALANCE, DECEMBER 31, 2013</b>			 <b>\$ 3,792,178</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HIGHWAY FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 750,000	\$ 750,000	\$ 751,364
Overtime	36,000	36,000	22,237
Seasonal	20,000	20,000	22,542
Premium holiday	7,000	7,000	-
Longevity pay	21,000	21,000	30,253
FICA	65,000	65,000	60,149
IMRF	86,000	86,000	83,816
Health benefits	335,000	335,000	317,708
Unemployment tax	2,000	2,000	1,966
Life insurance	4,000	4,000	3,103
Uniform allowance	5,000	5,000	-
Insurance buyout	-	-	2,800
HSA benefit	-	-	8,892
Deferred compensation	3,000	3,000	3,197
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	1,334,000	1,334,000	1,308,027
	<hr/>	<hr/>	<hr/>
Capital improvements			
Land acquisition	50,000	50,000	950
Landscaping	800	800	123
Vehicles	75,000	75,000	59,440
Office furniture and equipment	15,000	15,000	11,203
Construction equipment	198,700	198,700	161,220
Other equipment	10,500	10,500	10,431
	<hr/>	<hr/>	<hr/>
Total capital improvements	350,000	350,000	243,367
	<hr/>	<hr/>	<hr/>
Commodities and services			
Travel	3,600	3,600	3,154
School of instruction	800	800	832
Public notices	-	-	161
Memberships	1,700	1,700	1,499
Maintenance - software	3,000	3,000	136
Maintenance - vehicles	15,000	15,000	8,205
Maintenance - building	10,000	10,000	7,626
Maintenance - equipment	80,000	80,000	62,624
Maintenance - fuel depot	1,500	1,500	8,660
Maintenance - HVAC	1,500	1,500	1,406
Maintenance - plumbing	600	600	472
Maintenance - electrical	1,000	1,000	541
Telephone	9,000	9,000	10,249
Electricity	45,000	45,000	32,571
Gas	13,000	13,000	16,101
Garbage	5,000	5,000	4,860

(This schedule is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)  
HIGHWAY FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HIGHWAYS AND STREETS (Continued)</b>			
Commodities and services (Continued)			
Water and sewer	\$ 2,500	\$ 2,500	\$ 2,407
Commercial services	15,000	15,000	6,431
Janitorial contract	4,500	4,500	3,375
Drug testing	1,500	1,500	741
Rental of equipment	500	500	800
Professional services	75,000	75,000	65,679
	<hr/>	<hr/>	<hr/>
Total commodities and services	289,700	289,700	238,530
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Supplies	3,500	3,500	3,694
Postage	1,000	1,000	749
Janitorial supplies	2,500	2,500	1,946
Fuels and lubricants	425,000	425,000	501,505
Materials - day labor	175,000	175,000	153,601
Materials - traffic control	20,000	20,000	13,940
Materials - winter maintenance	15,000	15,000	15,055
Traffic signal maintenance	10,000	10,000	12,753
Books and subscriptions	300	300	331
Clothing	7,300	7,300	6,751
Other supplies and materials	100	100	83
	<hr/>	<hr/>	<hr/>
Total supplies and materials	659,700	659,700	710,408
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,633,400</b>	<b>\$ 2,633,400</b>	<b>\$ 2,500,332</b>
	<hr/>	<hr/>	<hr/>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
ENGINEERING FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Contributions from townships			
Engineering	\$ 35,900	\$ 35,900	\$ 22,071
Township motor fuel	40,000	40,000	75,200
Local agencies	-	-	2,904
State aid	-	-	11,617
Investment income	100	100	99
Miscellaneous	-	-	2,900
Total revenues	<u>76,000</u>	<u>76,000</u>	<u>114,791</u>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits	234,000	232,000	138,193
Capital improvements	10,000	11,000	10,032
Commodities and services	3,200	4,200	3,086
Supplies and materials	2,200	2,200	2,275
Total expenditures	<u>249,400</u>	<u>249,400</u>	<u>153,586</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(173,400)</u>	<u>(173,400)</u>	<u>(38,795)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Highway	50,000	50,000	-
Federal highway matching	177,000	177,000	114,646
Total other financing sources (uses)	<u>227,000</u>	<u>227,000</u>	<u>114,646</u>
NET CHANGE IN FUND BALANCE	<u>\$ 53,600</u>	<u>\$ 53,600</u>	75,851
FUND BALANCE, JANUARY 1, 2013			<u>335,784</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 411,635</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
ENGINEERING FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HIGHWAYS AND STREETS</b>			
Salaries and benefits			
Salaries	\$ 158,000	\$ 158,000	\$ 90,973
Overtime	8,000	8,000	14,355
Longevity pay	6,000	6,000	1,907
FICA	13,000	13,000	8,026
IMRF	18,000	18,000	11,547
Health insurance	30,000	28,000	8,076
Life insurance	500	500	309
Unemployment insurance	500	500	200
Insurance buyout	-	-	2,800
Total salaries and benefits	<u>234,000</u>	<u>232,000</u>	<u>138,193</u>
Capital improvements			
Office furniture and small equipment	10,000	10,000	9,544
Other equipment	-	1,000	488
Total capital improvements	<u>10,000</u>	<u>11,000</u>	<u>10,032</u>
Commodities and services			
Registrations	-	-	150
Travel	500	500	54
Maintenance - equipment	1,200	1,200	1,205
Maintenance - software	1,500	500	-
Contribution to township motor fuel tax	-	2,000	1,677
Total commodities and services	<u>3,200</u>	<u>4,200</u>	<u>3,086</u>
Supplies and materials			
Supplies	<u>2,200</u>	<u>2,200</u>	<u>2,275</u>
Total supplies and materials	<u>2,200</u>	<u>2,200</u>	<u>2,275</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 249,400</u>	<u>\$ 249,400</u>	<u>\$ 153,586</u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
AID TO BRIDGES FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 925,000	\$ 925,000	\$ 917,377
Intergovernmental			
State aid	-	-	15,181
Local agencies	-	-	134,237
Contributions from townships			
Townships - construction	164,000	164,000	173,148
Investment income	2,000	2,000	7,129
Miscellaneous			
Settlements	-	-	500,000
	<hr/>	<hr/>	<hr/>
Total revenues	1,091,000	1,091,000	1,747,072
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	59,000	59,000	57,743
Overtime	8,000	8,000	7,544
Longevity pay	3,000	3,000	2,197
FICA	5,500	5,500	4,581
IMRF	7,000	7,000	7,072
Health insurance	19,000	19,000	18,698
Life insurance	300	300	154
Unemployment insurance	200	200	100
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	102,000	102,000	98,089
Capital improvements			
Bridges and other structures	602,000	602,000	427,241
	<hr/>	<hr/>	<hr/>
Total capital improvements	602,000	602,000	427,241
Commodities and services			
Professional services	250,000	250,000	18,913
	<hr/>	<hr/>	<hr/>
Total commodities and services	250,000	250,000	18,913
Supplies and materials			
Day labor materials	100	100	26
	<hr/>	<hr/>	<hr/>
Total supplies and materials	100	100	26
	<hr/>	<hr/>	<hr/>
Total expenditures	954,100	954,100	544,269
NET CHANGE IN FUND BALANCE	<hr/>	<hr/>	<hr/>
	\$ 136,900	\$ 136,900	1,202,803
FUND BALANCE, JANUARY 1, 2013			<hr/>
			2,427,522
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<hr/> <hr/>
			\$ 3,630,325

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COUNTY MOTOR FUEL TAX FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Motor fuel tax	\$ 1,250,000	\$ 1,250,000	\$ 1,257,048
Motor fuel tax - local agencies	150,000	150,000	285,235
State aid	230,000	230,000	462,641
Investment income	2,000	2,000	8,300
	<hr/>	<hr/>	<hr/>
Total revenues	1,632,000	1,632,000	2,013,224
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Highways and streets			
Salaries and benefits			
Salaries	406,000	406,000	403,546
Overtime	19,000	19,000	18,813
Seasonal	36,000	36,000	28,856
Premium holiday	3,000	3,000	-
Longevity pay	11,000	11,000	-
FICA	35,000	35,000	34,088
IMRF	46,000	46,000	43,710
Unemployment insurance	-	-	546
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	556,000	556,000	529,559
	<hr/>	<hr/>	<hr/>
Capital improvements			
Road - major repairs and maintenance	888,000	742,000	542,031
	<hr/>	<hr/>	<hr/>
Total capital improvements	888,000	742,000	542,031
	<hr/>	<hr/>	<hr/>
Supplies and materials			
Winter maintenance materials	500,000	646,000	645,941
	<hr/>	<hr/>	<hr/>
Total supplies and materials	500,000	646,000	645,941
	<hr/>	<hr/>	<hr/>
Total expenditures	1,944,000	1,944,000	1,717,531
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(312,000)	(312,000)	295,693
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Highway	(400,000)	(400,000)	(330,314)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(400,000)	(400,000)	(330,314)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	\$ (712,000)	\$ (712,000)	(34,621)
	<hr/>	<hr/>	<hr/>
FUND BALANCE, JANUARY 1, 2013			3,611,129
			<hr/>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 3,576,508</b>
			<hr/>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FEDERAL HIGHWAY MATCHING TAX FUND

For the Year Ended December 31, 2013

	<u>Original</u>	<u>Final</u>	
	<u>Budget</u>	<u>Budget</u>	<u>Actual</u>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 800,000	\$ 800,000	\$ 793,478
Intergovernmental - township bridge			
Township bridge	10,000	10,000	10,000
State aid	-	-	160,206
Investment income	1,500	1,500	7,599
	<hr/>	<hr/>	<hr/>
Total revenues	811,500	811,500	971,283
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Highways and streets			
Capital improvements			
Road - major repairs and maintenance	745,000	745,000	614,305
Traffic control materials	-	140,000	139,362
	<hr/>	<hr/>	<hr/>
Total expenditures	745,000	885,000	753,667
	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	66,500	(73,500)	217,616
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Engineering	(177,000)	(177,000)	(114,646)
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(177,000)	(177,000)	(114,646)
	<hr/>	<hr/>	<hr/>
NET CHANGE IN FUND BALANCE	<u>\$ (110,500)</u>	<u>\$ (250,500)</u>	102,970
FUND BALANCE, JANUARY 1, 2013			<u>2,522,901</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 2,625,871</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes	\$ 425,000	\$ 425,000	\$ 421,579
Licenses and permits	461,800	461,800	473,358
Intergovernmental	3,086,000	3,086,000	1,907,707
Charges for services	484,800	484,800	256,292
Investment income	4,600	4,600	3,465
Miscellaneous	19,800	19,800	29,762
<b>Total revenues</b>	<b>4,482,000</b>	<b>4,482,000</b>	<b>3,092,163</b>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	4,221,700	4,221,700	2,880,994
Capital improvements	15,000	20,000	19,795
Commodities and services	711,700	706,700	298,300
Supplies and materials	265,100	265,100	205,562
<b>Total expenditures</b>	<b>5,213,500</b>	<b>5,213,500</b>	<b>3,404,651</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(731,500)</b>	<b>(731,500)</b>	<b>(312,488)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
General	384,000	384,000	384,000
Solid waste program fund	12,000	12,000	12,000
Senior services fund	27,000	27,000	-
Transfers (out)			
General	(5,000)	(5,000)	(5,000)
Asset replacement fund	(27,000)	(27,000)	(20,000)
<b>Total other financing sources (uses)</b>	<b>391,000</b>	<b>391,000</b>	<b>371,000</b>
<b>SPECIAL ITEM</b>	<b>-</b>	<b>-</b>	<b>268,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ (340,500)</b>	<b>\$ (340,500)</b>	<b>326,512</b>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>2,042,615</b>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 2,369,127</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL  
HEALTH FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>TAXES</b>			
Property taxes	\$ 425,000	\$ 425,000	\$ 421,579
Total taxes	425,000	425,000	421,579
<b>LICENSES AND PERMITS</b>			
Animal control licenses	239,800	239,800	246,294
Septic permits and licenses	19,500	19,500	17,755
Well permits	3,900	3,900	5,225
Restaurant permits	185,100	185,100	177,139
Septic inspections	4,400	4,400	8,680
Well inspections	6,200	6,200	14,690
Tanning booth inspections	2,900	2,900	3,575
Total licenses and permits	461,800	461,800	473,358
<b>INTERGOVERNMENTAL REVENUE</b>			
Medicare - home nursing	1,465,000	1,465,000	14,317
State aid - home nursing	24,000	24,000	-
State aid - family planning	62,000	62,000	74,255
State grant - FCM match	244,700	244,700	281,610
State grant - planning prepared	134,900	134,900	136,884
State grant - WIC	316,000	316,000	315,608
State aid - well child	-	-	550
State aid - immunizations	62,600	62,600	101,247
State grant - basic health	145,400	145,400	145,453
State grant - vision and hearing	15,200	15,200	14,282
State grant - vector prevention	9,000	9,000	20,914
State grant - We Choose Health	-	-	110,386
State grant - Risk based initiative	-	-	15,270
State grant - Title X - family planning	175,200	175,200	175,167
State grant - case management	223,000	223,000	221,840
State grant - adolescent health	26,500	26,500	25,543
State grant - tobacco	47,200	47,200	50,099
State grant - HIV case management	100,300	100,300	113,786
State aid - depression and ASQ screening	35,000	35,000	48,185
Federal grant - in-person counselor	-	-	42,311
Total intergovernmental revenue	3,086,000	3,086,000	1,907,707

(This schedule is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES - BUDGET AND ACTUAL (Continued)**  
**HEALTH FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>CHARGES FOR SERVICES</b>			
Vital records	\$ 68,500	\$ 68,500	\$ 64,410
Blood lead testing	1,500	1,500	2,422
Private pay - home nursing	219,000	219,000	-
Private pay - TB	24,000	24,000	17,033
Employee wellness	12,300	12,300	14,365
Family planning	22,500	22,500	25,383
Immunizations	79,000	79,000	66,040
Flu shots	58,000	58,000	66,639
Total charges for services	484,800	484,800	256,292
<b>INVESTMENT INCOME</b>	4,600	4,600	3,465
<b>MISCELLANEOUS</b>			
Donations	2,000	2,000	731
Building rentals	17,000	17,000	15,714
Other	800	800	13,317
Total miscellaneous	19,800	19,800	29,762
<b>TOTAL REVENUES</b>	<b>\$ 4,482,000</b>	<b>\$ 4,482,000</b>	<b>\$ 3,092,163</b>

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(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
HEALTH FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 2,989,700	\$ 2,989,700	\$ 1,981,487
Overtime	28,700	28,700	10,423
On call	23,200	23,200	10,722
Examination fees	300	300	180
Health benefits	586,700	586,700	410,909
Life insurance	9,200	9,200	6,441
FICA	236,500	236,500	156,757
IMRF	320,900	320,900	223,525
Unemployment tax	6,500	6,500	5,531
Paid hours off contingency	20,000	20,000	38,717
Insurance buyout	-	-	29,120
HSA benefit	-	-	7,182
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	4,221,700	4,221,700	2,880,994
Capital improvements			
Office furniture and equipment	13,000	17,500	17,437
Specialized equipment	-	500	2,358
Other equipment	2,000	2,000	-
	<hr/>	<hr/>	<hr/>
Total capital improvements	15,000	20,000	19,795
Commodities and services			
Travel	50,000	50,000	12,358
School of instruction	500	500	-
Public notices	8,300	8,300	10,459
Memberships	10,200	10,200	4,926
Maintenance - software	62,000	62,000	-
Maintenance - vehicles	3,000	3,000	3,458
Maintenance - equipment	6,200	6,200	8,769
Postage	9,500	9,500	7,016
Telephone	30,500	30,500	15,655
Commercial services	31,300	31,300	24,010
Participant expenses	1,300	1,300	2,144
Rental of space	45,000	45,000	45,000
Rental of equipment	2,300	2,300	2,772
Professional services	403,000	398,000	140,408

(This schedule is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL (Continued)  
HEALTH FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE (Continued)</b>			
Commodities and services (Continued)			
Recruitment	\$ 25,000	\$ 25,000	\$ 2,994
Employee wellness	8,900	8,900	10,112
Pet population control	2,000	2,000	1,880
Water sample testing	1,100	1,100	2,175
In-house copies	4,600	4,600	247
Other commodities and services	7,000	7,000	3,917
Total commodities and services	711,700	706,700	298,300
Supplies and materials			
Supplies	31,700	31,700	19,161
Environmental health supplies	-	-	6,120
Family planning supplies	68,000	68,000	65,765
Clinic supplies	13,500	13,500	10,536
Vaccines	74,000	74,000	66,580
Home nursing supplies	46,000	46,000	-
TB supplies	4,200	4,200	2,767
Animal control supplies	2,000	2,000	1,847
Periodicals and subscriptions	4,000	4,000	1,940
Educational supplies	2,000	2,000	11,753
Fuels and lubricants	18,500	18,500	18,238
Clothing	1,200	1,200	855
Total supplies and materials	265,100	265,100	205,562
<b>TOTAL EXPENDITURES</b>	<b>\$ 5,213,500</b>	<b>\$ 5,213,500</b>	<b>\$ 3,404,651</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
FINANCIAL AID FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental	\$ 4,000	\$ 4,000	\$ 4,175
Investment income	1,000	1,000	1,011
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>5,186</u>
<b>EXPENDITURES</b>			
None	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	5,186
FUND BALANCE, JANUARY 1, 2013			<u>17,120</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 22,306</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
COMMUNITY SERVICES FUND**

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Intergovernmental			
Federal grants	\$ 243,000	\$ 243,000	\$ 246,777
State grants	8,000	8,000	33,313
Local grants	-	-	416
Investment income	-	-	14
Miscellaneous	-	-	10,000
Total revenues	<u>251,000</u>	<u>251,000</u>	<u>290,520</u>
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits	212,000	190,500	189,512
Capital improvements	-	1,500	1,427
Commodities and services	41,000	61,000	72,022
Supplies and materials	2,000	2,000	3,095
Total expenditures	<u>255,000</u>	<u>255,000</u>	<u>266,056</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>			
	<u>(4,000)</u>	<u>(4,000)</u>	<u>24,464</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in			
Senior services	7,000	7,000	7,000
Transfers (out)			
Asset replacement	(3,000)	(3,000)	(3,000)
Total other financing sources (uses)	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
<b>NET CHANGE IN FUND BALANCE</b>			
	<u>\$ -</u>	<u>\$ -</u>	<u>28,464</u>
<b>FUND BALANCE, JANUARY 1, 2013</b>			
			<u>56,720</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			
			<u><u>\$ 85,184</u></u>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL  
COMMUNITY SERVICES FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>HEALTH AND WELFARE</b>			
Salaries and benefits			
Salaries	\$ 150,000	\$ 138,500	\$ 138,412
Longevity pay	2,000	2,000	1,754
Health benefits	27,000	17,000	15,696
Life insurance	1,000	1,000	310
FICA	11,000	11,000	10,519
IMRF	16,000	16,000	14,991
Unemployment tax	1,000	1,000	450
Insurance buyout	-	-	2,800
HSA benefit	-	-	2,964
Deferred compensation	2,000	2,000	1,616
Workers' compensation	2,000	2,000	-
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	212,000	190,500	189,512
Capital improvements			
Office furniture and small equipment	-	1,500	1,427
Commodities and services			
Travel	7,000	7,000	11,909
School of instruction	3,000	3,000	3,124
Scholarships	3,000	3,000	3,000
Memberships	3,500	3,500	1,978
Maintenance - equipment	1,000	1,000	1,032
Postage	500	500	153
Telephone	1,000	1,000	1,000
Insurance premiums	2,000	2,500	2,500
Direct assistance payouts	20,000	39,500	47,326
	<hr/>	<hr/>	<hr/>
Total commodities and services	41,000	61,000	72,022
Supplies and materials			
Supplies	2,000	2,000	3,095
	<hr/>	<hr/>	<hr/>
Total supplies and materials	2,000	2,000	3,095
	<hr/>	<hr/>	<hr/>
<b>TOTAL EXPENDITURES</b>	<b>\$ 255,000</b>	<b>\$ 255,000</b>	<b>\$ 266,056</b>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

**SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
SENIOR SERVICES FUND**

For the Year Ended December 31, 2013

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	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 450,000	\$ 450,000	\$ 446,319
Investment income	500	500	116
	<hr/>	<hr/>	<hr/>
Total revenues	450,500	450,500	446,435
	<hr/>	<hr/>	<hr/>
<b>EXPENDITURES</b>			
Commodities and services			
Contributions to agencies	416,000	498,000	497,817
	<hr/>	<hr/>	<hr/>
Total expenditures	416,000	498,000	497,817
	<hr/>	<hr/>	<hr/>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>34,500</b>	<b>(47,500)</b>	<b>(51,382)</b>
	<hr/>	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Community service	(7,000)	(7,000)	(7,000)
Health	(27,000)	(27,000)	-
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(34,000)	(34,000)	(7,000)
	<hr/>	<hr/>	<hr/>
<b>NET CHANGE IN FUND BALANCE</b>	<b>\$ 500</b>	<b>\$ (81,500)</b>	<b>(58,382)</b>
	<hr/>	<hr/>	<hr/>
<b>FUND BALANCE, JANUARY 1, 2013</b>			<b>345,109</b>
			<hr/>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<b>\$ 286,727</b>
			<hr/>

(See independent auditor's report.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL  
VETERAN'S ASSISTANCE FUND

For the Year Ended December 31, 2013

	<b>Original Budget</b>	<b>Final Budget</b>	<b>Actual</b>
<b>REVENUES</b>			
Taxes			
Property taxes	\$ 555,000	\$ 555,000	\$ 550,467
Investment income	-	-	653
Miscellaneous	2,000	2,000	926
	<hr/>	<hr/>	<hr/>
Total revenues	557,000	557,000	552,046
<b>EXPENDITURES</b>			
Health and welfare			
Salaries and benefits			
Salaries	220,000	220,000	166,160
FICA	17,000	17,000	13,554
IMRF	23,000	23,000	17,966
Health insurance	41,000	41,000	30,096
Life insurance	1,000	1,000	606
Paid hours off contingency	-	-	11,621
Insurance buyout	-	-	5,400
Unemployment insurance	1,000	1,000	573
	<hr/>	<hr/>	<hr/>
Total salaries and benefits	303,000	303,000	245,976
Capital outlay			
Computer equipment	1,000	1,000	-
Computer software	2,000	2,000	1,250
Office furniture and small equipment	300	300	-
Vehicle	15,000	15,000	508
	<hr/>	<hr/>	<hr/>
Total capital outlay	18,300	18,300	1,758
Commodities and services			
School of instruction	1,200	1,200	3,998
Travel	6,500	6,500	4,030
Mileage - employee	2,500	2,500	1,491
Mileage - boards	-	-	689
Meetings	500	500	401
Memberships	600	600	1,080
Public notices	500	500	-
Community relations	3,500	3,500	6,341
Maintenance - equipment	500	500	-
Maintenance - vehicle	1,000	1,000	1,394
Rent - space	16,000	16,000	16,000
Rent - equipment	1,000	1,000	822
Telephone	1,500	1,500	2,830
Commercial services	500	500	-
Copier leases	1,200	1,200	1,116
Insurance premiums	2,000	2,000	2,243
Direct assistance payments	160,000	160,000	129,059
Postage	3,000	3,000	1,059
Fuel	5,000	5,000	6,874
	<hr/>	<hr/>	<hr/>
Total commodities and services	207,000	207,000	179,427

(This schedule is continued on the following page.)

**DEKALB COUNTY, ILLINOIS**

SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL (Continued)  
VETERAN'S ASSISTANCE FUND

For the Year Ended December 31, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>
<b>EXPENDITURES (Continued)</b>			
Health and welfare (Continued)			
Supplies and materials			
Supplies	\$ 2,000	\$ 2,000	\$ 3,673
Copies	500	500	386
Books and subscriptions	500	500	586
Clothing	300	300	215
Contingency	1,000	1,000	-
Total supplies and materials	<u>4,300</u>	<u>4,300</u>	<u>4,860</u>
Total expenditures	<u>532,600</u>	<u>532,600</u>	<u>432,021</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>24,400</u>	<u>24,400</u>	<u>120,025</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers (out)			
Asset replacement	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>
Total other financing sources (uses)	<u>(4,000)</u>	<u>(4,000)</u>	<u>(4,000)</u>
NET CHANGE IN FUND BALANCE	<u>\$ 20,400</u>	<u>\$ 20,400</u>	116,025
FUND BALANCE, JANUARY 1, 2013			<u>424,875</u>
<b>FUND BALANCE, DECEMBER 31, 2013</b>			<u><u>\$ 540,900</u></u>

(See independent auditor's report.)